

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 1233 - SB 1270**

March 5, 2015

**SUMMARY OF BILL:** Authorizes counties which have not adopted a budget by July 1 of any year to use the existing budget for the months of July, August, and, in extraordinary circumstances, September, all of which would be considered pending until final approval of the Comptroller of the Treasury.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Based on information provided by the Comptroller of the Treasury, any increase in state expenditures for the Comptroller to approve continuation budgets is estimated to be not significant.
- No other additional impacts to state government.
- Any potential fiscal effect of this bill at the county level would result from the fact that these provisions would alter the leverage point in budget negotiations by providing a mechanism to continue county operations beyond June 30, despite not having reached agreement on a new budget. Therefore, the final adopted budget for the next fiscal year might be different than had the local officials continued to face a June 30 adoption deadline.
- Given that any such budget differences would be based on decisions made by local legislative bodies, any local government impact would be the result of a permissive action taken by the body.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in dark ink, reading "Jeffrey L. Spalding".

Jeffrey L. Spalding, Executive Director

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